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November 27, 2018

The Honorable Christopher M. Alston  
United States Bankruptcy Court  
700 Stewart Street #6301  
Seattle, WA 98101

**FILED**  
Western District of Washington  
at Seattle

**NOV 29 2018**

**MARK L. HATCHER, CLERK  
OF THE BANKRUPTCY COURT**

Re: 16-11767-CMA, Northwest Territorial Mint

Dear Judge Alston,

A number of creditors and former NWTM employees have reached out to me and asked that I write to the court to provide information that they have provided me or that I have discovered that may be relevant, mainly in regards to the recently filed declarations by Mr. Calvert, Mr. Colwell, Mr. Fleet, and Mr. Wagner in dockets 1915-1918. I will try to go in order by the declarations that were filed.

An unofficial searchable copy of this letter with higher quality images is at <http://about.ag/NWTLetter.pdf>. NWTM professional expense applications can be easily viewed/searched at <http://about.ag/NWTExpenses2.htm>. Referenced dockets can be downloaded via PACER or <http://about.ag/NWTDocuments.htm>.

### **Summary**

I am presenting many facts. A crazy colorful conspiracy theorist<sup>1</sup> might read them to believe that Calvert ended up diverting \$4-\$7M of NWTM assets to Wagner, who is blatantly infringing on NWTM intellectual property rights. Yes, that would be a dark path, and hard to imagine.

Normally a Chapter 11 Trustee is brought on to avoid bankruptcy fraud like the Debtor not reporting major assets (giving them to their buddy), or to avoid mis-management like having an employee who brags about his criminal record shipping \$80,000 of cash via UPS and losing cash in a future shipment, or the Debtor essentially controlling the UCC. This letter shows that these things appear to have happened, all under the Trustee's watch.

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<sup>1</sup> This refers to Martin Smith of the U.S. Trustee's office suggesting allegations as coming from "many colorful characters that go down paths none of us would imagine", and attorney Donald Bailey twice at the same hearing referring to allegations as conspiracy theories.

## **Brenda Johnson: Not Assisting with Die Resolution**

Calvert's declaration (paragraphs 2-9) discusses Ms. Johnson. At the May 4, 2018 hearing at 58:25, when asked about stipends to Ms. Johnson, Calvert said "[Ms. Johnson] was an employee of the company, she is assisting with some of the die resolution issues, and that is a contractor in substance at this point."

His declaration does not mention die resolution issues. I believe at the May 4 hearing Calvert confused Brenda Johnson with Susan Skaggs, who signed a declaration about die resolution issues. Also, Calvert's declaration says that Ms. Johnson was employed and paid through December 29, 2017. This **conflicts** with his statement at the hearing that Ms. Johnson was a contractor.

The other issue I found is that Calvert's declaration states that he heard about Ms. Johnson contacting customers and offering to use NWTM designs by February 2, 2018<sup>2</sup>. However, no mention of this appears in the expense reports until a March 26, 2018 entry by Calvert ("Brenda Johnson / use of customer data base.. Follow up with David Neu"). The next day, Neu drafted the demand letter<sup>3</sup>. That's over 7 weeks to respond to a serious allegation.

There is also the curious issue of the phone number Ms. Johnson used in her email to NWTM customers: 800-504-0811. That is a phone number once advertised as the phone number for the NWTM Springfield VA office, as well as the office number for NWTM Custom Coin Sales<sup>4</sup>. In March, 2018 that number routed to Ms. Johnson's phone number, and it is believed to still route there (it goes to voicemail).

Finally, Calvert states "I have no reason to believe that Ms. Johnson ever set up a company..." I was aware that she set up a company back in April, 2018. The email that Ms. Johnson was sending out came from an email address [brenda@universalproonline.com](mailto:brenda@universalproonline.com)<sup>5</sup>. The domain [universalproonline.com](http://universalproonline.com) is registered to Universal Products, PO BOX 23512, ALEXANDRIA, VA 23512<sup>6</sup>. This is the same town that Ms. Johnson lived in, per docket 227 page 29. A free lookup at Virginia's State Corporation Commission shows a UNIVERSAL PRODUCTS LLC with a Registered Agent named Brenda Johnson, with an effective date of April 19, 2016<sup>7</sup>.

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<sup>2</sup> Calvert states the vague "early February, 2018", but Docket 1616 page 14 shows a copy of the email being sent to Calvert on February 2, 2018.

<sup>3</sup> Docket 1929-2 page 805.

<sup>4</sup> See <https://jpo.wrlc.org/bitstream/handle/11204/1353/3967.pdf> for "Springfield Office" reference. For NWTM Custom Coin Sales Office, see e.g. docket 1815 page 1, near the bottom of the page.

<sup>5</sup> Docket 1616 page 14.

<sup>6</sup> A simple, free WHOIS query on many websites turns this up.

<sup>7</sup> <https://sccefile.scc.virginia.gov/Business/S614097>.

## **Calvert Knew of Wagner's Plans in 2016**

Someone reading the 4 declarations and listening to the May 4, 2018 hearing would reasonably believe that Calvert learned about Sierra Mint at a discussion with Wagner in March, 2018, at which point Calvert immediately requested a memo from Wagner<sup>8</sup>. The facts show that that Calvert knew about Wagner's plans farther back than he implies.

From multiple reports, Calvert was aware of Wagner's intention to take over the China business since some time in 2016. This was confirmed by Ms. Pehl in docket 1901 on page 31, where she said that **in 2016 Northrup told her that Calvert found Wagner's plan to take over the China business.** And NWTM CEO Bill Atalla has told me<sup>9</sup> that Calvert knew of Wagner's plan prior to January, 2017. Even I was aware of Sierra Mint by March 8, 2018.

One employee told me that Calvert was told in January, 2018 that Wagner was looking for a place in Dayton for his new company and recruiting people.

Further, I have been told that Wagner's desire to take over the business was common knowledge among NWTM employees. Wagner had discussions in person with a number of Dayton employees in December, 2018 about the possibility of working for him.

A former NWTM employee told me on March 9, 2018 that Atalla and Calvert were aware that Wagner was having orders shipped to his house and sending them out from his house.

Finally, I heard that sometime around January, 2018, Wagner was discussing Sierra Mint in detail with Medalcraft's Jerry Moran. It is hard to believe that Wagner would share such information unless either Calvert already knew, or Wagner trusted Moran to not tell Calvert.

## **The March 21 Sierra Mint Memo: Calvert Read it March 14.**

At the request of the Court, Calvert filed a copy of a memo Calvert had Wagner write after a discussion with him about Sierra Mint<sup>10</sup>. The memo is dated March 21, 2018. However, Calvert's Trustee Invoice shows on March 14, 2018 "Call with Paul on his new company... reviewed memo"<sup>11</sup>. How could he have read the memo dated March 21 on March 14?

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<sup>8</sup> e.g. Docket 1915 paragraph 10, Docket 1915 Exhibit C, Docket 1918 paragraph 6, and the audio of the May 4 hearing at 23:35.

<sup>9</sup> Atalla has expressed to me his willingness to make himself available to the court to be questioned on any subject.

<sup>10</sup> The memo is in Docket 1915 page 16, and Docket 1918 page 6. Calvert stated at the May 4, 2018 hearing at 23:35, "I've had great discussion with Mr. Wagner, I asked him to write a memo of his proposed activities post-employment. He has given me that memo."

<sup>11</sup> Docket 1927-1 page 35, 3rd entry from the top.

## **Sierra Mint and Jenifer Baker**

Calvert's declaration (paragraph 11) discusses Jenifer Baker, her emails, and how she does not work for Sierra Mint. Wagner's declaration states that he intended to hire Ms. Baker, but never did. I have no information that suggests that Ms. Baker was ever on Sierra Mint's payroll.

However, the evidence seems clear that Wagner did expect that Ms. Baker would work for him. Specifically, **Wagner set up an email address for Ms. Baker** ('jennifer.baker@sierramint.com'), that was valid going back to at least September 1, 2018<sup>12</sup>. Why did Wagner set up an email address for her?

I also had a former NWTM employee tell me that Ms. Baker "did work out of Sierra Mint's office space for a time." The same employee also told me that Ms. Baker was seen putting NWTM product in her car, and that she was taking it to Sierra Mint's offices down the road. Finally, from what I understand, Ms. Baker is working remotely for Medalcraft, and Ms. Baker still lives in Dayton.

## **Calvert Says China Business is Not Valuable**

The Calvert declaration (in paragraph 12) attacks Ms. Pehl's letter, starting with the statement that "the insinuation that the dies in China or the NWTM business operation using Chinese manufacturers are valuable assets is false."

**This sworn statement goes to the core of what looks like Calvert hiding the value of the China business to help Wagner to steal ~\$5M of assets<sup>13</sup> from NWTM.**

Note that despite Calvert billing over \$16,000 for job costing<sup>14</sup>, nowhere do Calvert's filed financial records break down the China sales, so only Calvert and those he wants to know are aware of how valuable the China business is. He labels all sales as "core operating sales", as opposed to Hansen who provided much more detailed records<sup>15</sup>.

It is a fact that Ross Hansen and others at one point believed that the dies in China were valuable<sup>16</sup>. Hansen stated at that meeting that "About 30

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<sup>12</sup> This email address was verified on November 23, 2018 at <http://mailtester.com/testmail.php>. While some mail servers have a 'catch-all' email address making it look like any email address is valid, Sierra Mint's mail server does not do this (e.g. mis-spelling 'jennifer.baker@sierramint.com' rejects the email).

<sup>13</sup> See next section for value details.

<sup>14</sup> A search of the Trustee and Cascade expense reports turns up \$16,090 of billed expenses with "job costing" in the category and/or description.

<sup>15</sup> See docket 369-2. Hansen breaks down sales into over 20 categories, further broken down by week and month.

<sup>16</sup> At the 341 meeting, Hansen stated that the dies in China were worth \$2M-\$4M, and owned by NWTM. That valuation is likely the original cost NWTM paid to have the dies created, not the market value. Calvert assigned the China dies a value of \$140,000 in his "Initial Meeting/Asset Sheet" (dated March 5, 2016, a month before

percent of our product is made in China." Calvert himself stated **"There is a great margin in [China orders]."**<sup>17</sup> Atalla told me that the China business accounts for about \$3M+ in annual sales, and records of payments to Yong Tuo confirm this<sup>18</sup>.

Calvert "proves" that the business is not valuable by explaining that he could not find a buyer. But that begs the question: why were there "no legitimate offers" to purchase the company as a going concern if the China business alone has ~\$4M in annual sales and a "great margin"? Calvert **reportedly routed potential buyers through Wagner**<sup>19</sup>, and **Wagner was himself a potential purchaser of NWTM in mid-January, 2018**<sup>20</sup>.

Ultimately, if the China business is not valuable, why did Wagner write a business plan in 2016 to take over the China business and follow up with it in 2018?

### **China Business: Actual Value Around \$5M-\$7M**

The China Business basically consisted of someone taking incoming leads and forwarding them to Yong Tuo, who would create dies and/or medals, ship the products back to NWTM, who would then ship them out. **The value in the NWTM China business was getting leads and reorders**<sup>21</sup>. Documents show cases of those leads being forwarded to Sierra Mint<sup>22</sup>, with no sign of NWTM receiving any compensation from Sierra Mint.

In October, 2017 Calvert reported the enterprise value of NWTM as a going concern to be \$14.2M<sup>23</sup>. NWTM had revenue of roughly \$11.5M in 2017, and the China business accounted for roughly \$4M of that<sup>24</sup>. With all components of

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becoming Trustee). Also, as Ms. Pehl's letter points out (docket 1901 page 30), a creditor had a lien on those dies, and clearly felt they had some value.

<sup>17</sup> Hearing of February 9, 2018 at 14:10.

<sup>18</sup> In the 3 months before NWTM shut down, October 28 through December 27, NWTM made payments of \$340,801.60 to Yong Yuo a/k/a Lin Jung Feng (see Exhibit O). At about \$2/ea wholesale and \$8/ea charged to customers, that works out to sales of about \$1.3M in the last quarter of 2017 alone.

<sup>19</sup> e.g. the February 9, 2018 hearing at 11:58, Gearin says "[Wagner] is working with prospective purchasers in depth to convey, to communicate with them the value of the assets, where the assets are located..." Calvert billed on November 7, 2017 for "Discussion with Paul on possible offer and data room items." Calvert billed on January 25, 2015 for "Follow up with Paul and Steven of [prospective purchaser] on sale of..." Wagner had in-depth knowledge about the Medalcraft deal (Gearin said "I don't know, but Paul Wagner does" at the March 16, 2018 hearing at 22:15 regarding management at Medalcraft).

<sup>20</sup> See Exhibit A. Wagner writes "We do anticipate a buyer will purchase [NWTM] very soon. That buyer may very well be myself..."

<sup>21</sup> As Calvert points out in his declaration (docket 1915 paragraph 13), it is "easy for someone to set up a business contracting with Chinese manufacturers". The hard part is getting leads, the value of NWTM's China business.

<sup>22</sup> Ranging from emails sent to Colwell in January/February, 2018 (e.g. see EXHIBIT B) through the July, 2018 Jenifer Baker email dump showing referrals directly to Sierra Mint.

<sup>23</sup> Docket 1229 page 11. Appears to be valued as of August 31, 2017.

<sup>24</sup> Various sources. CEO Atalla estimated \$3M. Calculations based on 2017 4th quarter Yong Tuo payments make \$4M seem more likely.

NWTM valued equally, that would place the value of the China business around \$4.9M<sup>25</sup>.

However, the China business was much more profitable than the domestic business<sup>26</sup>. At a rough guess, it generated twice as much profit per order as other NWTM business. That would change the valuation to something more like \$7.3M, quite possibly higher given the great margin.

### **Calvert's Story of a Break-In (Dayton Art Computers)**

In Calvert's declaration (paragraph 14), he mentions that rumors of missing art computers started after an event that sounds, from what he writes, like a burglary by employees.

He fails to mention a number of things. Two of the three former NWTM employees that were present have told me about their involvement, both of whom believe they had permission from Calvert<sup>27</sup>. All three employees were high level employees, two of whom Calvert referred to as having "crucial" or "critical" roles<sup>28</sup>. This was not a break-in; the employees had keys, and at least one was coming in to retrieve personal items after his termination<sup>29</sup>.

Calvert said that the employees started a "rumor" about missing art computers. Calvert fails to mention that one of the employees contacted Calvert directly the next day with his concerns that an art computer was missing<sup>30</sup>. And the main concern Ms. Pehl brought up is an art computer in Kent, not Dayton<sup>31</sup> (the issue is clouded because concerns arose about both an art server in Dayton<sup>32</sup> and art servers in Kent<sup>33</sup>).

Calvert writes "Concerned that former employees might try and steal these design computers, Edgar Chacon advised me that he was going to lock the computers up in the archive room at the Dayton facility and I approved that protective measure."<sup>34</sup> **This is hard to understand.** Did the computers get moved

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<sup>25</sup> Dividing \$4M of China sales by total sales of \$11.5M, and multiplying that by the \$14.2M valuation.

<sup>26</sup> Calvert said that the China business had "great margin" at the February 9, 2018 hearing. He says that the \$150-\$200 per die cost in China is "inexpensive" (docket 1915 paragraph 13). At about \$2 per medal wholesale (see Yong Tuo claim #1449), charging \$8-\$10 each should indeed result in a great margin.

<sup>27</sup> Notably, Calvert does not state that they entered without authorization. One anonymous source who stated he had video of the event said that one of the employees did have permission from Calvert to pick up his personal belongings between 7:00AM-3:30PM (the employees entered later, around 7:00PM).

<sup>28</sup> Docket 712 page 2 ("crucial") and docket 859 page 2 ("critically necessary").

<sup>29</sup> This is from information I have been given, and not contradicted by Calvert's statement.

<sup>30</sup> Docket 1927-1 page 33, third entry from the top. "Discussion with [employee] on him thinking the art computer is missing. Followed up with Edgar and confirmed that the computers were locked up in the ARCHIVE Room."

<sup>31</sup> Calvert addresses the Kent servers in his declaration, in paragraph 15, stating that the servers are locked up in his office. However, no inventory clearly identified servers, art or otherwise, nor did his declaration.

<sup>32</sup> Docket 1927-1 page 33, 2nd entry from the top.

<sup>33</sup> According to a former NWTM employee I spoke with.

<sup>34</sup> Docket 1915 paragraph 14. Docket 1927-1 page 33, third entry from the top, shows that the discussion with Chacon was February 7, 2018, the same day Calvert was informed of the possibly missing computer(s).

before the nighttime event, or after? If before, and Calvert approved it, why did Calvert need to call Chacon? If after, it sounds like Calvert had the computers locked up after the employees went in, which does not explain why the employees could not find them.

And why would Chacon have had concerns that employees would try to steal these specific computers from a locked building with security cameras? Dayton was loaded to the brim with equipment and inventory back then. The story of locking up computer(s) in February, 2018 is a hard story to swallow.

Finally, at the May 4, 2018 hearing, Gearin stated (at 33:15) "... Those valuable machines are actually secured under the Trustee's custody in a secure location because he had concerns certain people might want to move them." Again, there seem to be conflicts between this, Calvert's declaration, and the expense report. Calvert said it was Chacon that had the concerns, and the computer(s) were stored in Dayton, nowhere near Calvert.

#### **Dayton Art Servers (Paragraph 14): Not sold at auction.**

In Calvert's declaration (paragraph 14) he states of the art servers in Dayton "the art computers were wiped of data and sold at auction."

**This appears to be either entirely or mostly incorrect.** On September 9, 2018, Calvert signed a Settlement Agreement with the Hoffs. In Section 6<sup>35</sup>, it states "The Trustee will convey to the Hoffs title to the computer servers located in the Dayton Facility..."

A stipulation<sup>36</sup> signed by Mr. Neu in the criminal case against Ross Hansen and Diane Erdmann states that Neu agrees that there are several servers in Dayton, that "per the Trustee, primarily contain artwork files ..."

The stipulation further states that "After October 31, 2018 ... the Trustee may, at his discretion, delete the data from the Physical Servers", to allow the Government and the Hansen/Erdmann Defense to access the data. The Settlement Agreement states that the Hoffs will preserve the data "Until such time as the Trustee has been able to copy or destroy the records, including obtaining necessary authority and approvals from the District Court and Bankruptcy Court." I have seen no such motions in the criminal case or the bankruptcy, nor anything in the expense application regarding wiping data from these servers.

From this, we know that **the Dayton art servers were transferred to the landlord, with the art files intact (not wiped) through at least October 31, 2018.**

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<sup>35</sup> Docket 1874 page 8.

<sup>36</sup> CR18-092RAJ (Hansen/Erdmann criminal case) docket 47 page 3.

### **Kent Art Servers (Paragraph 15)**

One former NWTM employee recently wrote me, saying "all the computers in Kent were never on the auction block nor was the actual server that hosted all the art from clients and the artists." Another former NWTM employee told me this month that the art computers "were or still are stored in [Wagner's] garage." A third former NWTM employee told me in March, 2018 that Wagner had the "arts drive" in his garage. A fourth told me that he took an NWTM computer (not an art server) to his house from Kent after the shutdown, as employees believed they might be called back to work, possibly from home.

From the information I have, it sounds like there was one art computer that was more important than the others (the Mac used by Fleet, as opposed to the rest that were inexpensive Dell IBM computers). Calvert's declaration stated that "I have also properly secured all of the servers that were in the Kent office which are locked up in my office in downtown Seattle." It was Wagner that brought those servers to Calvert's office<sup>37</sup>, and Calvert does not appear to have any knowledge of whether any of those are the Mac that Fleet used (which I believe to be the "Kent art server" in question). **Calvert appears to be trusting that the Kent art server was among those brought to his office based on information supplied by Wagner, the very person accused of stealing the computer.**

### **Calvert on Fiduciary Duties: FBI and the Inventory**

Calvert's declaration (in paragraph 17) states that he "asked the FBI to inspect the Dayton vault in Nevada upon completion of the physical inventories." **The key omission here is that the FBI had nothing to do with the Federal Way and Auburn vault inventories (the ones close to Ross Hansen).** Calvert did take a "Tour of operations with FBI" on April 21, 2016<sup>38</sup> (in Dayton), 9 days after the initial Dayton inventory was completed<sup>39</sup>. However, there was more to the Dayton inventory: many pictures were taken in June, 2016<sup>40</sup> to "confirm that inventory remained in the original vault location<sup>41</sup>".

Here Calvert claims that the Dayton inventory was an example of him taking his fiduciary duties seriously. But how can that be, when the Federal Way and Auburn inventories were very different? The Federal Way and Auburn pictures were taken on "bathroom scales<sup>42</sup>", **contrary to Calvert's statement at the 341 Meeting** ("We took in excess of 2,000 pictures of the inventory, exactly where it stood, exactly how it was, exactly the way it was on the day

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<sup>37</sup> Docket 1925-1 page 49, 5/3/2018 entry "Move servers and IT related equipment from Paul's car into the CCG office to store".

<sup>38</sup> Docket 1927-1 page 3.

<sup>39</sup> The initial Dayton inventory was on April 11-12, 2016, per docket 625 page 1.

<sup>40</sup> See e.g. docket 1143 pages 7-8.

<sup>41</sup> Docket 1143 paragraph 1. This appears to be when some more metal appeared. See docket 1142.

<sup>42</sup> Weighing in avoirdupois ounces, not the troy ounces precious metals are weighed in. See e.g. docket 629-1 pages 2-3.



we walked in." They were led by a \$120/hr accountant (versus a \$300/hr PI in Dayton). The helper was a bullion salesperson (versus a high level employee in Dayton). There were no descriptions for pictures (there were for many of the Dayton inventory pictures). There were no schematics of the vault (there was for Dayton). There were lots of items in the background<sup>43</sup> (whereas there were not for Dayton). The FBI did not inspect the inventory (whereas they at least looked at the Dayton vault after the inventory).

I wonder if Calvert was taking his fiduciary duties seriously on the **multiple occasions where Calvert bounced checks**<sup>44</sup>, or when he took a \$22K order for silver from USGA<sup>45</sup>, **but did not buy the silver or hedge** (meaning that if the price of silver skyrocketed, NWTM would have to pay much more than \$22K for silver in the future). Or when he sent \$80,000 cash via UPS (which prohibits currency shipments).

### **Sierra Mint: Always About Custom Products**

Wagner's declaration (paragraph 3) states that Sierra Mint was created as "primary an import business for promotional products such as challenge coins, belt buckles, keychains, etc." His memo to Calvert similarly says "this is not so much a mint as it is an import business of promotional products, more akin to an ASI business."

ASI (Advertising Specialty Institute) refers to promotional products as "logoed items like hats, T-shirts and bags". Challenge coins are normally given to members of an organization, and are not intended to be promotional.

Wagner's memo stated that he was hoping for the NWTM Custom phone number, which is the one people would call to place custom orders. Wagner also wrote to Yong Tuo on January 18, 2018 **"Sierra is only interest [sic] in made-to-order import products"**<sup>46</sup>.

### **Sierra Mint and NWTM Dies**

Wagner states in his declaration (paragraph 7) that Sierra Mint does not use NWTM dies, that the Chinese vendor makes new dies.

**This is, of course, ludicrous on its face: what would the Chinese vendor make new dies from, if not NWTM property?** To make anything even closely resembling the original order, the new dies would need to be made

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<sup>43</sup> SnapPea snacks, soap, pen, stapler, employee, spoon, other bullion, napkins, packing tape, etc.

<sup>44</sup> e.g. overdraft charge in docket 836, returned items in dockets 1480, 1532. In December, 2017 an employee tried depositing a \$901.61 check from NWTM, but there was only \$764 in the account. Calvert moved \$1,500 from another account to pay the check.

<sup>45</sup> Docket 1581.

<sup>46</sup> See Exhibit C

from either the old dies or the old design. But Calvert believes both are property of NWTM<sup>47</sup>.

Your Honor is well aware that former NWTM employee **Jenifer Baker wrote emails that Sierra Mint could "place a reorder using your existing dies."** The Pehl letter (docket 1901, p11) similarly shows an email purportedly from Colwell stating to a potential customer of his medals "Other than the packaging, you should see no difference whatsoever." These, of course, strongly suggest that Sierra Mint is using or planned to use existing NWTM dies in China.

The medal referenced in the email chain in docket 1901 p11 is a product from NWTM's "store" -- a design created by NWTM, and therefore copyrighted by NWTM (not the customer). So even if a brand new die was created, the original design is NWTM IP<sup>48</sup>. **If a new die is created that makes medals with "no difference whatsoever" compared to the old dies, how does that not violate NWTM's design copyright?**

**Further, the 9 items the "Products" page<sup>49</sup> at the Sierra Mint website are all products that were created by NWTM<sup>50</sup>.** Presumably, those are all products the company has sold and/or is willing to sell. How can Sierra Mint make those products without using NWTM dies?

Wagner states that "the Chinese manufacturer has created new dies which Sierra Mint has paid for." This stretches credulity -- **why would Sierra Mint pay an extra \$150-\$200 per order to create a new die, when a new die likely wouldn't alleviate the problem<sup>51</sup>?** And if Sierra Mint asked Yong Tuo to create new dies, what would prevent the company in China from just re-using the old die and pocketing the extra \$150-\$200? Finally, the sales quote from Colwell shown in docket 1901 p11 does not show a cost for new dies, so presumably Sierra Mint is taking the position that they would simply be absorbing this cost (and if not, wouldn't customers complain about having to pay to have their "existing dies" re-created?).

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<sup>47</sup> Calvert has made it very clear that it is his opinion that all dies belong to NWTM. And the cease-and-desist letter to Ms. Johnson (docket 1915 page 14) states "... your attempt to use such designs and information constitute violations of this statutory injunction."

<sup>48</sup> Medalcraft apparently bought the dies for NWTM-owned designs (order in docket 1828), despite appearing to be a sale of dies with customer designs. The sale was only for the dies. Calvert and Medalcraft are very well aware that die ownership does not give the owner the right to make items without permission of the owner of the IP on them. The order was on July 30, 2018, after Ms. Baker started saying "existing dies" in her referrals.

<sup>49</sup> See Exhibit D.

<sup>50</sup> See Exhibit E comparing 3 products shown at the Sierra Mint website with the NWTM originals. See Exhibit P showing each Sierra Mint product, and the corresponding identical NWTM product.

<sup>51</sup> They would still be using designs created by NWTM, which Calvert believes violates bankruptcy law, per docket 1915 page 14.

### **Sierra Mint Using Art or Design Files**

Wagner's declaration (paragraph 8) states that "Sierra Mint does not possess the art or design files that belong to NWTM."

The Fleet declaration clarifies what Sierra Mint does do: "If a customer wants to order a design that the manufacturer used to make for [NWTM], we will send the manufacturer a picture so it can create new artwork or, if an art file already has been created by the manufacturer, it can use that file." **What picture or art file is Sierra Mint using, that is not an art or design file belonging to NWTM?**

Also, there is the issue of how Sierra Mint can make the "Zombie coins" referenced in the letter Ms. Pehl<sup>52</sup> ("you should see no difference whatsoever") without infringing upon the NWTM IP in the art files or design files?

### **Sierra Mint Using NWTM Customer List (Leads)**

Wagner's declaration (paragraph 9) simply states "Neither I nor Sierra Mint possesses or uses NWTM's customer list."

From what I understand, Sierra Mint has been careful not to directly contact customers using NWTM's customer list (e.g. an "email blast"). However, Sierra Mint has figured out a way to get orders somehow without a website<sup>53</sup>.

NWTM stopped taking custom orders on December 23, 2017<sup>54</sup>. I have obtained a copy of an email dated January 5, 2018 from Colwell to a customer, where he gave the customer his personal email address "Just in case they shut this email down."<sup>55</sup> I also have an email chain from Colwell to a customer hoping to place a custom order to be made quickly, and Colwell responded "I can explain better on the phone. Can you give me a call?"<sup>56</sup> On January 10, 2018, Colwell emails a customer saying "I'm not sure yet if I'm allowed to refer you to other companies. I'm waiting on word from the CEO."<sup>57</sup>

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<sup>52</sup> Docket 1901 page 11.

<sup>53</sup> The website was placed online on or close to October 27, 2018. I have been checking several times a week since I discovered the sierramint.com domain. Sierra Mint had "significant business" starting around May, 2018 (docket 1918 paragraph 4).

<sup>54</sup> On January 4, 2018, Annette Trunkett wrote in an email to Marty Colwell "We shouldn't be taking deposits until we know when and if the new buyer will come through." On January 10, 2018, Marty Colwell's assistant, Debi Davis, wrote in an email to a customer "At this time we are no longer doing any custom coins." On January 19, 2018, Wagner wrote in an email to Yong Tuo "We have not been taking any new domestic/import custom orders since Dec 23." See Exhibit C.

<sup>55</sup> See Exhibit F.

<sup>56</sup> See Exhibit G.

<sup>57</sup> See Exhibit H.

We also know that after NWTM stopped taking custom orders, leads for custom orders were forwarded in January/February, 2018 by Fleet's mother (also an NWTM employee) to Colwell and Baker<sup>58</sup> (all using NWTM email addresses). What did Colwell do with those valuable leads? On February 8, 2018, Jenifer Baker sent her personal email address to Colwell<sup>59</sup>.

We know that Baker was directly referring customers to Colwell at Sierra Mint around July, 2018 through the 6,000 page email dump. The Baker referrals directly to Sierra Mint almost certainly started as far back March, 2018<sup>60</sup>. **Those leads, as shown previously, are the core value of the ~\$5M China business.**

### **Sierra Mint Using NWTM Customer List (List Itself)**

The main content of the home page of the Sierra Mint website<sup>61</sup> is a list of logos labeled "Some of Our Clients Include:" This list includes: Cincinnati Police, Coca Cola, Conoco Phillips, ExxonMobil, The Home Depot, L3, Lockheed Martin, Montana Highway Patrol, NPR, Oregon State University, Regent Seven Seas Cruises, U.S. Central Command, U.S. Department of Defense, and U.S. Department of Homeland Security.

One former employee told me that **the Sierra Mint client list "is not of Sierra Mint, but of past NWTM clients."** Again, it is hard to swallow the idea that Sierra Mint was able to get all those high profile clients, and simply appropriated the NWTM customer list.

### **Sierra Mint Website: Using NWTM IP (NWTM Copyright)**

One of the Intellectual Property (IP) assets of NWTM was their copyrights. The NWTM website itself had a registered copyright<sup>62</sup>, and thousands of NWTM designs of products were copyrighted (although not registered).

**The Sierra Mint website, <http://sierramint.com>, is blatantly infringing upon the registered copyrighted work of NWTM (its website) and the copyrighted designs.**

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<sup>58</sup> See Exhibit B as an example.

<sup>59</sup> See Exhibit I.

<sup>60</sup> On March 20, 2018, I received an email stating that "the skeleton crew includes some salespeople who are referring new business to Mr. Wagner's new company." Either referrals were made back that far, or my source correctly predicted the future.

<sup>61</sup> See Exhibit J.

<sup>62</sup> The NWTM website had a copyright registered with the U.S. Copyright Office: TX0007342504 in 2011. See Exhibit K.

Sierra Mint's website, sierramint.com, went live in October, 2018. The website is hosted on a server that Sierra Mint has control of<sup>63</sup>, and pays a monthly fee for. It consists of 7 primary pages<sup>64</sup>, and a less accessible blog section.

The main visual aspect of the **home page** is a "slider" image at the top of the page that alternates between several images. One of those contains a detailed image<sup>65</sup> of NWTM's "Vietnam War 50th Anniversary In-Theater Veteran Commemorative Insignia" (product #48961), superimposed on what appears to be a stock image of the Vietnam war. Another slider has images of 4 custom medals, at least one of which was identified by a former employee as being an NWTM medal<sup>66</sup>. **Those appear to be infringement on the NWTM copyrighted product images and/or the website registered copyright.**

The "**Products**" page has 9 categories: Challenge Coins, Lapel Pins, Keychains, Award, Dog Tags, Coasters, Belt Buckles, Bottle Openers, and Packaging. All 9 have a sample image. **All 9 images are copies of images copyrighted by NWTM.** Some are altered slightly, but at least 3 are exact duplicates of the original files created by NWTM<sup>67</sup>.

**Of 16 product images I found throughout the Sierra Mint website, I identified 11 as being products created and sold by NWTM,** with the other 5 likely being custom NWTM products. Those product images appear on the NWTM website, and therefore likely infringe on the NWTM registered copyright.

The "**Services**" page<sup>68</sup>, next to "Public Safety", contains an image of 4 medals. One of these is for Chelan County Sheriff. I heard from a former NWTM employee who said that she created that medal while working at NWTM. NWTM's website does not display many custom medals, so I do not have a sample image to compare it to.

The "**Marketing & Advertising**" page contains a 37-word paragraph lifted verbatim from the NWTM website<sup>69</sup> (the NWTM page had under 100 words). Although minor, a Google search for just the 4-word phrase "distinct shapes, crisp finishes" from that page results in only hits on NWTM owned pages<sup>70</sup>.

There is also a curious blog page at <http://sierramint.com/custom-coin-makers-from-humble-beginnings/> that is dated March 29, 2016. **The entire blog**

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<sup>63</sup> They use shared hosting from 1&1 Internet, where many customers share the same server. However, only Sierra Mint has access to add or remove files on the website.

<sup>64</sup> The home page, a Products page, a Materials and Finishes page, a Services page, a Marketing & Advertising page, a Get a Quote page, and a Contact page.

<sup>65</sup> [http://sierramint.com/wp-content/uploads/2018/07/home\\_page\\_slider\\_vietnam.jpg](http://sierramint.com/wp-content/uploads/2018/07/home_page_slider_vietnam.jpg).

<sup>66</sup> Chelan County Sheriff's Office medal at [http://sierramint.com/wp-content/uploads/2018/09/home\\_page\\_slider\\_san\\_bernadino\\_pd-greybg.jpg](http://sierramint.com/wp-content/uploads/2018/09/home_page_slider_san_bernadino_pd-greybg.jpg).

<sup>67</sup> See Exhibit L. A 160-bit SHA-1 hash shows in three cases that they are exactly the same.

<sup>68</sup> See Exhibit M for the relevant portion of the Sierra Mint "Services" page.

<sup>69</sup> [http://custom.nwtmint.com/process\\_coinideas.php](http://custom.nwtmint.com/process_coinideas.php).

<sup>70</sup> A page at NWTM, a page at Medallie, and a page at meritcoins.com (an NWTM-owned website).

post is an exact match of and NWTM webpage.<sup>71</sup> This appears to be a "test" blog entry, but shows that Wagner had a blatant disregard for the NWTM IP (he could have simply wrote "This is a test entry").

### **Sierra Mint: Taking NWTM's Property (Amazon Account)**

From what I can see, Calvert was careful to never break down NWTM sales. NWTM CEO Bill Atalla estimated that the online store accounted for about 30% of NWTM's business as of the time of the shutdown<sup>72</sup>. The online store consisted of product primarily produced in China, sold on the NWTM website and through some other sources such as Amazon. Calvert set aside \$120,000 per year for sales tax on Amazon sales alone<sup>73</sup>. At the end of 2017, Amazon sales were bringing in roughly \$18,000/mo<sup>74</sup> in high-profit orders<sup>75</sup>.

**Paul Wagner's Sierra Mint now has control of NWTM's Amazon account and taking orders from it<sup>76</sup>.** They are profiting from leads from Amazon. Also, some or all of these products are listed as "Fulfilled by Amazon." This means that NWTM shipped products to be stored in the Amazon warehouses, with Amazon shipping them directly to customers. Although there is an allegation that Ms. Baker transported NWTM store product to Sierra Mint's headquarters, there is no need to prove that: with Sierra Mint in control of the Amazon account, the money goes where ever Sierra Mint wants, and **the product comes from NWTM owned product at Amazon, without Sierra Mint having to buy product (until/unless Amazon runs out).**

### **Sierra Mint: Using NWTM IP (NWTM Trademark)**

The name Northwest Territorial Mint is a registered trademark of NWTM<sup>77</sup>. The NWTM Amazon seller account that Sierra Mint controls (see previous section) is keeping the name "Northwest Territorial Mint@".

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<sup>71</sup> <https://custom.nwtmint.com/insights-and-ideas/custom-coin-makers-from-humble-beginnings.php>. See Exhibit Q for Copyscape's analysis.

<sup>72</sup> Per Atalla's January 20, 2018 email to Herff Jones: " 5. Sales breakdown by areas of focus: Our academia segment is 25% of our business, our online store accounts for about 30% (exchanges, Amazon, consumers), 45% is custom minting."

<sup>73</sup> Docket 1163 page 47 (July, 2017 Monthly Financial Report). "... the trustee wished to conservatively estimate and reserve for Amazon related sales taxes and thus accrued \$10,000 per month for reserves for such taxes..."

<sup>74</sup> For example, docket 1417 page 30 (December, 2017 monthly financial report) shows payment from Amazon for \$10,628.58 on December 3, 2017, and another payment of \$15,328.75 on December 18, 2017. From October, 2017 through December, 2017, payments from Amazon totaled over \$220,000.

<sup>75</sup> Around \$2/ea wholesale from Yong Tuo, sold for about \$10-\$15 at Amazon. Calvert stated at the May 4, 2018 hearing that the store product was primarily made in China.

<sup>76</sup> NWTM's Amazon seller page is at <https://www.amazon.com/sp?seller=A28LKIM8BSQC12>. The customer service phone number is listed as 775-442-4254, which is Sierra Mint's main phone number.

<sup>77</sup> See Exhibit N.

Not only are they benefitting from the NWTM trademark, they know that it is a registered trademark, as they are using the "registered trademark" symbol after the trademarked name. My understanding is that statutory damages for willful violation of a registered trademark can be up to \$2,000,000<sup>78</sup>.

### **Misc.: Calvert, K&L Gates Actions on Sierra Mint**

Wagner, with roles from CIO to CEO to President<sup>79</sup>, should have clearly understood his fiduciary duties to NWTM. The expense reports even show that on March 16, 2018 Calvert had a discussion with Wagner and **"requested acknowledgment of [Wagner's] fiduciary responsibilities to the Mint."**<sup>80</sup>

Calvert was still concerned after having Wagner write the memo and acknowledge his fiduciary responsibilities. Calvert's expense application also includes on March 22, 2018 **"Paul's new company Sierra Mint -- email to David and request for help on how to best manage"**<sup>81</sup> Presumably, this email was to David Neu, who on March 26, billed for **"communicate with P. Wagner regarding potential theft of designs"**<sup>82</sup>. On March 27, Calvert billed for **"Follow up with Mike on Paul and how best to manage."**<sup>83</sup>

There is no question that Calvert was aware that Sierra Mint could be problematic. He consulted with K&L Gates. Yet Sierra Mint has done what it has done, and Gearin is still siding with Sierra Mint<sup>84</sup>, even after K&L Gates discussed the possibility of theft of assets, and was asked to get Calvert to investigate whether Wagner was using assets of the estate.

### **Misc.: 'Remaining Property' Included Thousands of Dies**

In Docket 1724, Calvert requested authorization to sell the remaining property of the estate, which "does not include any custom coining dies," and "includes, but is not limited to the following: two vehicles, a gun safe, refrigerators, metal detector, microwaves, a television, retail merchandise furniture, office furniture, equipment, appliances, and raw materials." His declaration (docket 1725) states "The Remaining Property is of little value

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<sup>78</sup> 15 USC § 1117(c)(2).

<sup>79</sup> His role as CIO and President are well documented. Calvert expected Wagner to sign the Production Manager's Employment Offer as "Paul Wagner, Chief Executive Officer" around September, 2016 per docket 712 page 5.

<sup>80</sup> Docket 1927-1 page 35, first entry dated March 16, 2018.

<sup>81</sup> Docket 1927-1 page 35, dated March 22, 2018.

<sup>82</sup> This may have been in relation to Brenda Johnson, as Calvert billed for "Brenda Johnson / use of customer data base.. Follow up with David Neu" on March 26. But Calvert's declaration states that he found out about Ms. Johnson's use of the customer database in early February, 2018.

<sup>83</sup> Docket 1927-1 page 35, first entry dated March 27, 2018.

<sup>84</sup> At the November 16, 2018 hearing, Gearin states at 5:55 "... issues about Wagner's misappropriation of assets of the estate. I think we've looked into those. What I'm trying to tell the court is there is no evidence that Mr. Wagner tried to misappropriate assets of the estate." Around 9:40, he reiterates "We are telling you, this did not happen."

when compared with the majority of the estate's physical assets, which I have already liquidated". The motion was granted on July 10, 2018.

In August, 2018 and October 2018 Holabird Auctions auctioned NWTM assets. A Holabird employee told me that these items were "on consignment", and that "The August 2018 and October 2018 auction proceeds for those NWTM items, minus auctioneer's fees, go to the NWTM Trustee." A further auction will be held in December, 2018.

The October, 2018 sale included "the Medallion Arts/Northwest Territorial Mint Reference Ingot Collection"<sup>85</sup>. **The December sale includes "a massive offering of token dies (hence the name) from the Northwest Territorial Mint Liquidation."**<sup>86</sup>

#### Misc.: Die Settlement Protocol

Starting late May, 2018, Jenifer Baker sent emails to customers with erroneous information about the die resolution protocol.

At the July 6, 2018 hearing at 52:35, Calvert said that the die resolution was discussed at weekly meetings. Gearin reiterated this at the July 27, 2018 hearing at 19:46, and Calvert did at 27:50.

What was not well disclosed<sup>87</sup> was that on May 30, 2018 (a Wednesday), **there was a 30 minute conference call with David Neu, Denise Lentz, Calvert, Wagner, and Jenifer Baker**<sup>88</sup> regarding "die protocol settlement process". Ms. Baker started sending the emails that same day.

Also not disclosed was that on May 31, 2018, Denise Lentz reviewed an email from Ms. Baker "regarding revision to notice." That day, Ms. Baker changed the wording in her emails from "The court has approved a fee for the ownership transfer in the amount of \$300.00 per die."<sup>89</sup> to "The court has approved the settlement for the ownership transfer in the amount of \$300.00 per die",<sup>90</sup> changing "fee" to "settlement." **This strongly suggests that K&L Gates received a copy of the erroneous email Ms. Baker was sending, the day after she started sending it.**

**Calvert stated in a declaration that he first learned of the erroneous email on June 19, 2018**<sup>91</sup> (that is the date the "Motion to Enforce a Prior

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<sup>85</sup> <https://nnp.wustl.edu/library/periodical/516787> mentions the collection, but not when it will be auctioned.

<sup>86</sup> Per a press release at <https://www.einpresswire.com/article/468693048/holabird-s-five-day-to-die-for-auction-dec-5-9-in-reno-nevada-will-be-packed-with-approximately-3-500-diverse-lots>.

<sup>87</sup> At the July 6, 2018 hearing at 52:35 Calvert discusses weekly Monday meetings, then referring to a conference call, that to me sounded like the weekly meetings were conference calls.

<sup>88</sup> Docket 1929-2 page 845, 4th complete entry from top.

<sup>89</sup> See e.g. docket 1781 page 13.

<sup>90</sup> See e.g. docket 1782-2 page 4.

<sup>91</sup> Docket 1754 paragraph 5: "On June 19, 2018, I learned for the first time that the employee had sent an email to 74 customers, in response to their inquiries, that contained the false information..."



Court Order" that brought this to light was filed). Yet somehow on June 18, 2018 he billed for "Follow up on wording of communications with dies customers Sale of Assets"<sup>92</sup>. As reference, I wrote a post about this issue on June 15, 2018, making it unlikely that Calvert did not find out until June 19, 2018.

### **Misc.: Calvert's Crazy Accounting**

Calvert apparently creates the Monthly Financial Reports by hand. Take a look, for example, at payments to China vendor Yong Tuo<sup>93</sup>. The payment type appears in different months as "WIRE", "DC", "Wire", and "WIRE DC". The "Payable To" appears in different months as "LIN JUNG-FENG", "LIN JUNG-FENG 2553", "LIN JUNG FENG 2553", "LIN JUNG FENG 2553", and "LIN-JUNG". In two months the figures appear as negative numbers, in the rest as positive numbers. The description appears variously as "THIRD PARTY SUPPLIERS", "COGS", "AP Vendor Paid", and "AP VENDOR PAID".

In a similar manner, payments to Springfield Office Center appear as "SPRINGFIELD OFFICE CENTER", "SPRINGFIELD", "SPRINGFIELD OFFICE", and "ATLANTIC REALTY ASSOCIATES, INC". The categories for those payments appear as "RENT", "BUILDING RENT", "PREPAID EXPENSES", "UTILITIES/TELECOM", "Prepaid Expenses", "Rent payment", and "Bldg Lease Pmt".

Likewise, payments to the Dayton landlord appear with descriptions of "RENT NEVADA", "RENT DAYTON, NV", "RENT", "NV RENT", "Bldg Lease Pmt", "AP VENDOR PAID", "LEASE PMT FOR NEVADA", "NV Lease Pmts (2)", "Rent", "Lease Payment", and "Lease".

Also, Calvert labeled payments from Amazon (presumably for "store" product) as "Custom Customers - Several." Here, he is not distinguishing between store product (designed by NWTM and stored to sell later) and custom orders (designed by a customer, and only shipped to that customer).

These descriptions are obviously updated by hand each month, and given their extreme inconsistency, make it very difficult for someone to follow the financial reports. How much time does it take to hand-enter entries that could be generated by a computer? Why is he not using computer generated reports?

### **Misc: Unsubstantiated Allegations**

NWTM CEO Bill Atalla told me on March 20, 2018 (in reference to a post I wrote about the Brenda Johnson email to customers) "Our East coast salesperson Brenda sent out that letter and Paul provided the art files

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<sup>92</sup> Docket 1927-1 page 39.

<sup>93</sup> See Exhibit O.

access." That said, in my one phone call with Wagner<sup>94</sup> (on March 16, 2018 - shortly before the date of his memo), he told me that he had not spoken to Brenda Johnson since her termination in December, 2017.

I have heard that skeleton employees Edgar Chacon and Jenifer Baker consider themselves a couple. Chacon reportedly brags about his criminal record<sup>95</sup>.

Calvert started a business Northland Fisheries Group, LLC in 2009. The business became inactive in August, 2018 because Calvert failed to file the annual report. However, LLC members and/or employees include Tod McDonald and Jody Cannady (who have together billed NWTM over \$300K via Cascade Capital). One of the other members was Terry Cosgrove, who went to prison in 2017 for embezzlement (as a "seasoned financial predator"). Another member is Bruce Hull, an Bellevue, WA attorney who was disbarred in 2013 for embezzlement. All the other members were referred through Hull and currently use the services of the disbarred attorney<sup>96</sup>.

### **Misc: Final Pieces**

In July, 2018, NWTM paid Edgar Chacon \$12,808.85 described as "Employee Expenses."<sup>97</sup> In August 2018, NWTM paid Chacon \$26,292.84 described as "Exp Report"<sup>98</sup>. I cannot find these expenses in the Income Statements. These payments appear to be in addition to payroll and his severance payment.

Shortly before preparing this letter, I found out that **Cascade Capital had Edgar Chacon** (who has a criminal record, as mentioned in the previous paragraph) **ship \$80,000 of cash via UPS in early July, 2018<sup>99</sup>**. UPS lists currency as a prohibited item<sup>100</sup>. Another smaller cash shipment was made in early August, 2018<sup>101</sup>.

Around August 28, 2018, Chacon made another cash shipment, of an unknown amount. This time, the shipment was made via FedEx, rather than UPS.

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<sup>94</sup> He called me on March 16, 2018 at 6:50PM EST. I believe he got my unlisted number from Jerry Moran of Medalcraft, who I gave the number to 4 days earlier.

<sup>95</sup> He reportedly brags about activity in New Orleans, but all I could find was CR07-0865 in Washoe County, NV from 2007.

<sup>96</sup> Most of this can be seen by looking up Northland Fisheries at <https://ccfs.sos.wa.gov> and looking at the filings there, and researching those individuals.

<sup>97</sup> 8 different payments, in docket 1846 page 34.

<sup>98</sup> Again, we see Calvert's ever-changing accounting category names. These were 4 different payments, in docket 1887 page 34. This is in addition to the court authorized severance payment.

<sup>99</sup> See docket 1925-1 page 52, first 7/11/2018 entry. This was on Income Statement for July, 2018 as "Asset Sales - Junk Scrap". The \$99.00 "Deposited Currency Charge" from KeyBank (docket 1846 page 47) confirms an \$80,000 cash deposit (KeyBank charges \$.18 per \$100 over \$25,000 cash deposited). Who pays using that much cash?

<sup>100</sup> <https://www.ups.com/us/en/help-center/shipping-support/prohibited-items.page>.

<sup>101</sup> See docket 1925-1 page 53, last 8/7/2018 entry: "UPS package with check and cash for items sold."

The package was received by Cascade Capital on August 29, but was damaged, with missing cash<sup>102</sup>.

This also shows that NWTM received a cash payment of \$80,000 in July, 2018 for scrap. This exceeds the \$10,000 limit, requiring an IRS Form 8300 to be filed within 15 days. I have seen no sign of such a form being filed in the expense applications. Ironically, Calvert is well aware that this is what Ross Hansen served his prison time for<sup>103</sup>.

### **Misc: Gearin Controlling Creditor Voices April, 2016**

On April 5, 2016, Tracy Law Group filed an Emergency Motion to retain a CRO for NWTM<sup>104</sup>, filed at 5:31PM. On April 5, 2016, Gearin communicated with Tracy Law Firm about objecting to hiring a CRO<sup>105</sup>, presumably on behalf of Calvert as his personal attorney<sup>106</sup>. Within 24 hours, the U.S. Trustee filed an objection with the court, and the proposed CRO withdrew from consideration<sup>107</sup>. On April 8, 2016, the U.S. Trustee requested Calvert be the Chapter 11 Trustee<sup>108</sup>.

Gearin says that he was contacted by 4 creditors via telephone, and **"At their request, I appeared on their behalf at a hearing held by this Court on April 7, 2016, for the limited purposes of stating their preference that a chapter 11 trustee be appointed in this case."** He does state that he informed the creditors that he intended to seek to be the Trustee's counsel, and did not charge the creditors.

This stretches credulity. How did 4 creditors all find out about the hiring of a CRO, all knowing enough to want to object to it (as opposed to asking "How do I get my money?"), and all choose Gearin to contact, all within less than 48 hours after the motion was filed? And why did Gearin, as Calvert's personal attorney and proposed attorney as Trustee, represent these 4 creditors for free? How did the creditors come to the decision to object to a CRO? Would Gearin have helped them for free if they supported a CRO? Are we really to believe that these 4 creditors requested Gearin to appear on their behalf at the hearing, without Gearin at least offering to do so first?

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<sup>102</sup> See August 29, 2018 entries for Calvert (docket 1927-1 page 41) and Cascade Capital expense applications (docket 1925-1 page 54).

<sup>103</sup> Calvert stated at the 341 meeting that Ross Hansen "was charged with federal tax avoidance in 1990." Calvert's "talking points" for the meeting include further details (docket 46-1 page 16 in CR18-092RAJ (Hansen/Erdmann criminal case)).

<sup>104</sup> Docket 12.

<sup>105</sup> Docket 639-3, page 3. Tracy Law Group bills for "Multiple e-mails and phone calls with M. Smith, S. Aebig, M Gearin... re motion for CRO, objections thereto, case status."

<sup>106</sup> This occurred before a Trustee was to be appointed. On April 12, 2016 Gearin wrote "K&L Gates currently represents Mark Calvert, individually, and Cascade..." Docket 57 paragraph 5.

<sup>107</sup> Dockets 25 and 29.

<sup>108</sup> Docket 48.

## Misc: UCC Attorney

What happened with the unanimous vote<sup>109</sup> by the UCC on February 10, 2017 to audit Calvert's books? The word "audit" does not appear once in the expense application for the UCC's attorney. On February 24, 2017, Northrup did file a motion to hire a financial advisor<sup>110</sup>, that never did any work<sup>111</sup>. On the same day Northrup filed that motion, Northrup also emailed Calvert and Gearin asking about some rumors, stating **"There is at least one Committee member who apparently swallows this garbage ... the atmosphere is toxic"**<sup>112</sup>.

Also, why is a member of the UCC filing letters with the court by herself, getting attacked by the Trustee's attorney at hearings without backup from the UCC's attorney, and yet the UCC's attorney that has billed \$384,137.00? The application includes lots of correspondence to/from Pehl, but they end January 11, 2018. Having a UCC member write directly to the court is one thing, but there is no sign that Northrup ever addressed the issues she brought up, or worked with her for future filings/motions.

Ms. Pehl stated at the February 9, 2018 hearing that the UCC has been blocked through normal procedures. Bill Hanson corroborates this in docket 1405 page 1, "Effectively the Committee was rendered voiceless but its vote conforming to the Trustee's position was always demanded."

Then, there is the issue of the UCC co-chair being asked to resign by Gearin<sup>113</sup>. Why was Gearin, the Trustee's attorney, asking Hanson to resign? Shouldn't Northrup have handled that? It seems clear that Hanson did not resign voluntarily.

I would be branded as a conspiracy theorist if I suggested that Northrup was effectively working for the Trustee and K&L Gates. But from what has been presented, it seems that the UCC's attorney was making the decisions for the UCC. If Ross Hansen was indeed feeding the UCC members garbage and making the UCC toxic, and as a result the UCC insisted on an unnecessary audit, does the UCC's attorney have a right to overpower their decision? Shouldn't the UCC's attorney respect their decision (giving reasons it may not be advantageous), file a motion, and let the Trustee decide if he wants to object? Perhaps I just have curious notions of the legal system. It seems clear from my readings of Ms. Pehl's filings and Mr. Hanson's filings that the UCC would have performed a full audit of Calvert's books if they did not use the services of an attorney. Where might that have led, in early 2017?

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<sup>109</sup> See Pehl's letter in docket 1901-1 page 6, numbered page 39. This is supported by docket 1405 page 1, where ex-chair Bill Hanson states "The committee also voted to demand a forensic audit of Mr. Calvert's books".

<sup>110</sup> Docket 918, order approving in docket 920.

<sup>111</sup> No work was done as of September 2017 (see e.g. docket 1201 page 11), and no administrative claim was filed.

<sup>112</sup> Email dated February 24, 2017, 1:26PM.

<sup>113</sup> See Hanson's statement in Docket 1405 page 2 ("Mr. Gearin insisted that I resign"), backed up by Gearin's billing on March 21, 2017 for "Call with B. Hanson regarding creditor committee issues including resignation from committee".

### **Misc: Why did NWTM Shut Down?**

NWTM clearly had cash flow issues at the end, as they were taking \$20K customers orders in November they knew could not be fulfilled<sup>114</sup>, and bouncing checks in December.

NWTM shut down on December 27, 2018. However, things seemed fine up until then. On October 3, 2017, Calvert filed a status report, showing a \$14.2M value for the company, and ends the report with "The Trustee remains optimistic that the company will grow..."<sup>115</sup> Atalla wrote things like "The outlook for this company is realistically bright" and "I am very bullish about Medallic Art." In early December, 2017, employees were told they were going to get a week paid vacation the last week of December<sup>116</sup>.

Shortly after the shutdown, in January, 2018 NWTM CEO Bill Atalla wrote to prospective purchaser Herff Jones "At this moment sales orders are piling up due to our new products, new verticals, new corporate accounts and marketing programs maturing. We have a backlog of \$750K+. Typically our backlog would be around \$500K at the beginning of the month so our programs are showing their effectiveness across our sales organization."

### **Misc: NWTM Had Terrible Cash Flow in October, 2017**

At the end of the day on October 12, 2017, the general operating account appears to have had a balance of \$-92.54<sup>117</sup>. On October 13, 2017, Calvert accepted a \$25,830.00 bank wire from Mauan Investments for a customer order<sup>118</sup>. Calvert refunded the \$25,830.00 on March 7, 2018, about 5 months later<sup>119</sup>. It appears that like with the USGA incident, Calvert was taking orders from new customers to pay for orders for old customers.

### **Misc: Calvert Siding with Medalcraft**

It was clear to see with the Medalcraft and May bids for the Medallic assets, Calvert preferred the Medalcraft bid, for good reasons<sup>120</sup>. Calvert's opinion improved drastically from October, 2017, when he started to blame the imminent downfall of the company on Medalcraft's violation of their

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<sup>114</sup> See docket 1581 regarding United States Golf Association November, 2017 order.

<sup>115</sup> Docket 1229 page 14.

<sup>116</sup> A conspiracy theorist might suggest this was an intentional lie, since most employees did indeed take that last week of December off, but at the request of Calvert, and being required to use vacation time.

<sup>117</sup> By taking the balance at the end of the day September 30, 2017, adding deposits through October 12, 2017 and subtracting withdrawals through October 12, 2017 (deposits/withdrawals from docket 1309). The balance according to the bank was likely above \$0 due to several uncashed checks (a/k/a "float" - is that legal?).

<sup>118</sup> Docket 1309 page 49 confirms it was a bank wire, and docket 1309 page 30 confirms it was for a customer order.

<sup>119</sup> Docket 1606 page 30.

<sup>120</sup> e.g. Medalcraft has facilities in place to immediately process orders.

contract<sup>121</sup>. Mr. May's highest bid for Medallic assets was \$1.25M, a full \$250,000 more than Medalcraft's purchase price.

At least 3 potential purchasers of major NWTM assets reported not being able to get Calvert to return their calls<sup>122</sup>. Gearin took a \$100,000 deposit from one of them to buy the Medallic dies, and Calvert apparently never informed that buyer of the Medallic auction. How can you auction goods that you have taken a deposit for without letting the depositor know?

The real question is why Calvert would ignore the opportunity to increase his billable hours (and potentially increase the sales price of the company) by not talking to potential buyers, yet he has time to answer "hundreds" of phone calls from creditors confused by my website<sup>123</sup>.

### **Conclusion**

This case is quite unfortunate. It started with what obviously was theft of millions of dollars of metal<sup>124</sup>. However, it looks like NWTM ended up losing about \$10M of value in a bit over 3 months.<sup>125</sup>

Unlike Calvert, I am not a Certified Fraud Examiner or a licensed Private Investigator<sup>126</sup>, and unlike Calvert and Wagner, I do not have access to internal NWTM documents. Imagine what this letter would look like if I did?

Sincerely,

Joshua Gibbons

---

<sup>121</sup> In docket 1229, Calvert pins cash flow issues to poor performance of a salesperson in April, 2017. This was discussed in the August, 2017 monthly financial report, where Calvert was considering legal action against Medalcraft (although not identified as Medalcraft until later).

<sup>122</sup> "The Trustee refused to return communications from Fred Holabird in 2017" (docket 1533 page 51), and two potential buyers who contacted me.

<sup>123</sup> July 27, 2018 hearing at 32:25.

<sup>124</sup> This has not been proven in court, but millions of dollars of stored metal is missing, with no explanation contrary to the logical conclusion of theft.

<sup>125</sup> The difference between Calvert's \$14.2M valuation in October, 2018 (Docket 1229) and the cash received (\$1.95M Industrial Assets sale, \$1.0M Medallic sale, \$100K NWTM die sale, plus misc. other items).

<sup>126</sup> CFE per Calvert's declaration in docket 375 paragraph 5. PI per Washington State PI license #4143.

EXHIBIT A

[Email from Paul Wagner to Chinese vendor Yong Tuo, January 16, 2018]

**From:** Paul Wagner  
**Date:** 2018-01-16 10:15  
**To:** YT  
**Subject:** ChinaImport Jan 15 2018 - YT.xlsx

YT,

We regret to inform you that Northwest Territorial Mint (NWTM) is going out of business. As you may already know NWTM filed for bankruptcy protection in April of 2016. Since then, we have struggled to continue the operation given the difficulties in cash flow. In the past few months, we had hoped for opportunities offered by outside investors and buyers to come to fruition but so far to no avail. We do anticipate a buyer will purchase Northwest Territorial Mint very soon. That buyer may very well be myself, still too early to know if this will happen or not.

In any event, I've attached a schedule of purchase orders that I will likely need to execute on. Please confirm, for each order, the status for each a) do you have the purchase order, b) when you think you can fulfill the order, and c) confirmation of what I have for the cost of each PO.

Of course we will fund in advance of your shipment. I have roughly another dozen or so orders that I will need to get quotes and artwork completed very soon.

Sincerely,  
Paul Wagner  
President, Northwest Territorial Mint

EXHIBIT B

[Lead forwarded from KathyJean Fleet to Colwell, Cc: to Jenifer Baker]

**From:** KathyJean Fleet  
**Sent time:** Thursday, February 01, 2018 11:16:01 AM  
**To:** Marty Colwell  
**Cc:** Jenifer Baker  
**Subject:** FW: Coin order - Minister of defence of Finland  
**Attachments:** Kolikkoskannaus\_tammikuu2018.pdf Minister of defence coin modell.pdf QP 2178(Z) Jaakkola Ministry of Defence of Finland.jpg Coin\_side1.jpg Coin\_side2.jpg

---

KathyJean Fleet  
Northwest Territorial Mint

**From:** Teea.Isoluoma@defmin.fi [mailto:Teea.Isoluoma@defmin.fi]  
**Sent:** Wednesday, January 31, 2018 10:28 PM  
**To:** Dist - CustomInfo; Dist - Customer Service  
**Subject:** VL: Coin order - Minister of defence of Finland

Dear Sirs,

I've sent the message below to Ms Johnson's e-mail as she has worked with us previously and have not received any reply from her.

Could you help with the request below? We would need to place an order for coins. Is the model "QP2178" the one that produces coins as in the photos?

Kind regards,  
Teea Isoluoma

Teea Isoluoma  
Johdon kansainvälisen asioiden sihteeri - Assistant for International Affairs at the Executive Office  
Puolustusministeriö - Ministry of Defence of Finland  
P.O. Box 31 (Eteläinen Makasiinikatu 8)  
FI-00131 Helsinki  
Tel. +358 295 140 110  
[teea.isoluoma@defmin.fi](mailto:teea.isoluoma@defmin.fi)  
<http://www.defmin.fi>





EXHIBIT C

[Email from Paul Wagner to Chinese vendor Yong Tuo, January 18, 2018]

**From:** Paul Wagner

**Date:** 2018-01-19 07:24

**To:** YT

**Subject:** RE: FW: ChinaImport Jan 15 2018 - YT.xlsx

We wired you \$12,000 this morning. I think I'll have the funds to wire you the balance tomorrow or Monday. We've had quite a bit of success completing our domestic orders that were in the pipeline and getting cash receipts for those orders. Although we terminated employment for the majority of the NWTM staff, we retained a skeletal crew for clean-up purposes. We have not been taking any new domestic/import custom orders since Dec 23. We have taken some orders for stock that we still have inventory for. However, I suspect that will stop in the next week or so.

Regarding the state of NWTM. We have a brand that we've run under the name Medallic Art Company. This business has been around since 1903 and is the jewel of the company. Medallic was the cornerstone of our domestic production. All of our dies we store in Nevada, along with the archives, some equipment, web site, etc has been sold to another business. It was an asset sale meaning they don't plan to run the business where it is. It will be moved out of state and run by the buyer. The deposit from that sale, expected next week, should pay for the cost of shutting down the operation in Dayton.

NWTM equipment will be auctioned around the end of February of this year. The brand, NWTM independent of Medallic is dead. NWTM is synonymous with the bullion business that originally caused bankruptcy in 2016. We've tried to sell it, but nobody wants it. The only interest at present is the equipment. This is where I see the opportunity for Sierra. At a minimum, it keeps commerce going and employs a few people that would otherwise be out of a job. I might have someone that wants to pick up the NWTM stock business that is mostly military driven, but that's not where Sierra's business is at. Sierra is only interest in made-to-order import products, not the "stock" business.

Best,

-paul

EXHIBIT D

[Sierra Mint 'Products' page, [sierramint.com/products](http://sierramint.com/products), 21 Nov 2018]



[HOME](#)

[PRODUCTS](#)

[MATERIAL AND FINISHES](#)  
[GET A QUOTE](#)

[SERVICES](#)  
[CONTACT](#)

[\(775\) 442-4254](#)  
[MARKETING & ADVERTISING](#)

From traditional challenge coins to commemorative lapel pins or dog tags, we provide a wide array of products to recognize the service and work of others. Get something unique to your squad, unit, mission or base.

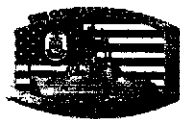
**Challenge Coins**



**Award**



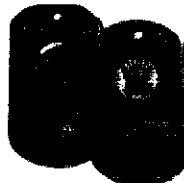
**Belt Buckles**



**Lapel Pins**



**Dog Tags**



**Bottle Openers**



**Keychains**



**Coasters**



**Packaging**



EXHIBIT E

[Comparison of 3 Sierra Mint 'Product Page' images to NWTM images]

**Sierra Mint Image**



**NWTM Image**

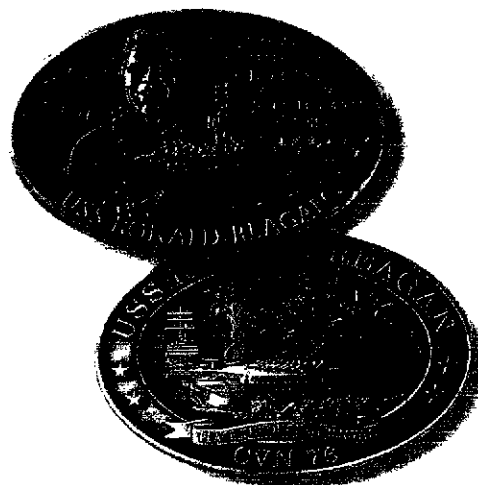


EXHIBIT F

[Email from Marty Colwell to customer with Colwell's personal email address]

**From:** Marty Colwell  
**Sent time:** Friday, January 05, 2018 5:46:28 PM  
**To:** Brad [REDACTED] ([REDACTED]@yahoo.com) <[REDACTED]@yahoo.com>  
**Subject:** new email  
**Attachments:** Marty Colwell.vcf

---

Just in case they shut this email down, I have a new personal email: [marty.colwell@yahoo.com](mailto:marty.colwell@yahoo.com)

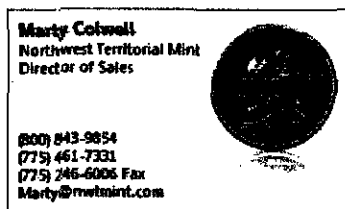


EXHIBIT G

[Email from Colwell after NWTM stopped taking custom orders]

**From:** Marty Colwell  
**Sent time:** Monday, January 08, 2018 12:50:52 PM  
**To:** Josh Chambers <josh@moonmarch.com>  
**Subject:** RE: Referral - Quote Request  
**Attachments:** Marty Colwell8.vcf

I can explain better on the phone. Can you give me a call?



**From:** Josh Chambers [mailto:josh@moonmarch.com]  
**Sent:** Monday, January 08, 2018 9:10 AM  
**To:** Marty Colwell  
**Subject:** RE: Referral - Quote Request

Any news, Marty?

Thanks.

Cheers,  
Josh

.....  
JOSH CHAMBERS / FOUNDER & CEO / MOON MARCH  
MOONMARCH.COM / 952.479.8133 / @joshchambers

On Jan 5, 2018, 1:06 PM -0600, Marty Colwell <Marty@nwtmint.com>, wrote:

I'm expecting a yes. But I have to check to be sure.



**From:** Josh Chambers [mailto:josh@moonmarch.com]  
**Sent:** Friday, January 05, 2018 11:01 AM  
**To:** Marty Colwell  
**Subject:** RE: Referral - Quote Request

Thanks, Marty. Is there a chance the deadline isn't doable? I haven't contacted any other vendors yet, but

Cheers,  
Josh

.....  
JOSH CHAMBERS / FOUNDER & CEO / MOON MARCH  
MOONMARCH.COM / 952.479.8133 / @joshchambers

On Jan 5, 2018, 11:34 AM -0600, Marty Colwell <Marty@nwtmint.com>, wrote:

Thanks Josh. I'll get this off to the vendor and ask for a rush schedule. I should hear back early next week.

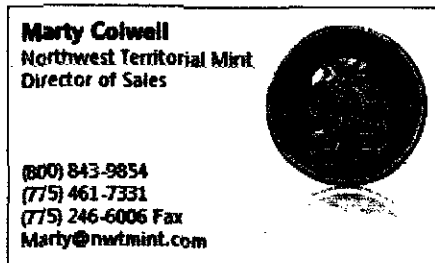
EXHIBIT H

[Email from Colwell stating that he cannot yet refer to other companies]

**From:** Marty Colwell  
**Sent time:** Wednesday, January 10, 2018 10:58:14 AM  
**To:** Lindsey Mayfield <lindsey.mayfield@caa.com>  
**Subject:** RE: coin design for review  
**Attachments:** Marty Colwell4.vcf

---

Probably not. I'm not sure yet if I'm allowed to refer you to other companies. I'm waiting on word from the CEO.



**From:** Lindsey Mayfield [mailto:lindsey.mayfield@caa.com]  
**Sent:** Wednesday, January 10, 2018 7:57 AM  
**To:** Marty Colwell  
**Subject:** RE: coin design for review

Marty,

What is the production timeline on our style of coin? We need them in Florida by February 2. That's 3 ½ weeks. Do little time to wait for your new ownership?

Thanks,

**Lindsey Mayfield, CMP | CAA Sports**  
3652 South Third Street, Suite 200  
Jacksonville Beach, FL 32250  
c. 949.872.6707

EXHIBIT I

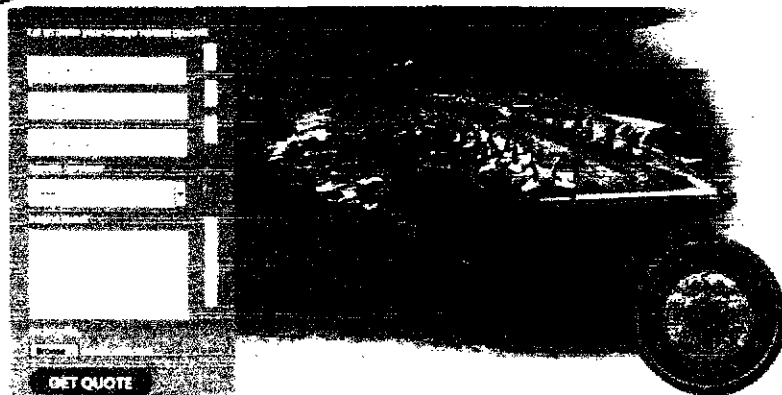
[Email from Jenifer Baker to Colwell with her personal email address]

**From:** Jenifer Baker <[REDACTED]@gmail.com>  
**Sent time:** Thursday, February 08, 2018 6:24:12 PM  
**To:** Marty Colwell  
**Subject:** test

---

EXHIBIT J

[Sierra Mint homepage, <http://sierramint.com>, screenshot taken 21 Nov 2018]



What We Do

Let us bring your ideas to life.

Sierra Mint is a full-service design and construction firm specializing in the creation of custom homes and commercial buildings. We work closely with our clients to understand their needs and vision, and then we bring that vision to life through our design and construction services. Our team of experienced professionals is dedicated to providing the highest quality of service and craftsmanship to every client.

GET STARTED

Some of Our Clients Include

ExxonMobil

ConocoPhillips

LABORATORY SERVICES

CINEMARK



Hammerhead

Regent  
South West Casino

npr

Chaparral



FLUOR

RIDALGO



Boston Navy



EXHIBIT K

[NWTM website ("Online Store - 2011 Update") Copyright registration]

Type of Work: Text

Registration Number / Date:  
TX0007342504 / 2011-03-25

Application Title: Northwest Territorial Mint - Online Store - 2011 Update.

Title: Northwest Territorial Mint - Online Store - 2011 Update.

Description: CD-ROM.

Copyright Claimant:  
Northwest Territorial Mint, LLC

Date of Creation: 2011

Date of Publication:  
2011-03-11

Nation of First Publication:  
United States

Authorship on Application:  
Northwest Territorial Mint, LLC employer for hire;  
Domicile: United States; Citizenship: United States.  
Authorship: Entire online work consisting of text,  
artwork, photographs, and compilation.

Pre-existing Material:  
Previously published materials, namely text, artwork,  
photographs and compilation; and depiction of logos of  
military branches, government agencies, or profit- and  
nonprofit corporations, and units thereof; or to the  
depiction of historical photographs.

Basis of Claim: text, artwork, photographs, and compilation.

Copyright Note: C.O. correspondence.

Names: Northwest Territorial Mint, LLC  
Northwest Territorial Mint

=====

EXHIBIT L

[Showing 3 Sierra Mint website files exact duplicates of NWTM files]

The Sierra Mint "Products" page has large versions of the images, in addition to the "thumbnails" displayed. Three of them are exact duplicates of NWTM images.

The Sierra Mint files are all in the 'http://sierramint.com/wp-content/uploads/2018/09/' directory. The NWTM files are all in the 'http://store.nwtmint.com/images/products/ directory.

Sierra Mint name	NWTM name	SHA-1 hash
Award__big.jpg	3698__big.jpg	FEAA13A830A9B9C88D21014FCD0D128EDBCBF6E1 FEAA13A830A9B9C88D21014FCD0D128EDBCBF6E1
BeltBuckle__big.jpg	8883__big.jpg	A8F1E9B42D726BAC54075F383320B4447EE8209D A8F1E9B42D726BAC54075F383320B4447EE8209D
coins-USS-Reagan.jpg	1683__big.jpg	5E9873544387035BCC0F08E6199112779E315B5B 5E9873544387035BCC0F08E6199112779E315B5B

All 3 Sierra Mint files have a SHA-1 hash matching a file on the NWTM servers (files dated 2010, 2007, 2016). This shows that Sierra Mint copied the files from the NWTM. The odds of two different files having the same SHA-1 hash are astronomical.

## EXHIBIT M

[Screenshot of relevant portion of Sierra Mint 'Services' page,  
<http://sierramint.com/services-presentation/>]

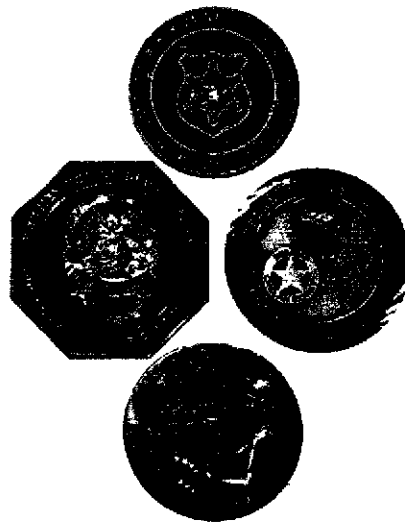
### Recognition & Reward

Companies with robust recognition and rewards practices in place are more likely to experience high levels of employee engagement and productivity. Yet many organizations fail to engage their employees through recognition programs – or never had a program in place to begin with. Recognizing or honoring employees, students, members of the military or first-responders is meant to encourage hard work, increase loyalty, create a sense of belonging, and create and maintain a supportive work environment.

#### Public Safety

Whether you're working corporate security or beating the street, public safety officers carry a unique design for every department.

They deserve the highest quality product as gratitude for the job they do. We offer custom designs for police, fire fighters and EMT.



#### Sponsorship Activation

Whether you are in course, sport, municipality, education or festival sponsorship the reality is the same, sponsorship is activation. Your audience (attendees, fans, social media followers and program users) should never have to endure sponsorship.

They should see value in what the sponsor brings to the table and actually enjoy it. How can you do this better than with a custom-minted product?

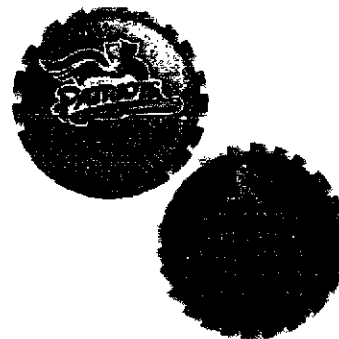


EXHIBIT N

[NWTM "Northwest Territorial Mint" trademark registration]

# United States of America

United States Patent and Trademark Office

## NORTHWEST TERRITORIAL MINT

**Reg. No. 4,465,372**

**Registered Jan. 14, 2014**

**Int. Cl.: 14**

**TRADEMARK**

**PRINCIPAL REGISTER**

NORTHWEST TERRITORIAL MINT, LLC (WASHINGTON LIMITED LIABILITY COMPANY)  
2505 SOUTH 320TH STREET, SUITE 110  
FEDERAL WAY, WA 98003

FOR: COLLECTIBLE COINS; MEDALS AND MEDALLIONS; NON-MONETARY COINS;  
ORNAMENTAL PINS; PRECIOUS METALS, NAMELY, GOLD AND SILVER BULLION; TIE  
TACKS, IN CLASS 14 (U.S. CLS. 2, 27, 28 AND 50).

FIRST USE 0-0-1984; IN COMMERCE 0-0-1984.

THE MARK CONSISTS OF STANDARD CHARACTERS WITHOUT CLAIM TO ANY PAR-  
TICULAR FONT, STYLE, SIZE, OR COLOR.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "MINT", APART FROM THE  
MARK AS SHOWN.

SEC. 2(F).

SER. NO. 85-932,931, FILED 5-15-2013.

MARK SHINER, EXAMINING ATTORNEY



*Michelle K. Lee*

Deputy Director of the United States  
Patent and Trademark Office

## EXHIBIT O

[NWTM 2017 Payments to Yong Tuo, taken from the monthly financial reports]

## NWTM 2017 Payments to Yong Tuo

Date	Type	Payable To	Amount	Description	Actual Amount
01/04/17	WIRE	LIN JUNG-FENG	\$15,457.20	THIRD PARTY SUPPLIERS	\$15,457.20
01/11/17	DC	LIN JUNG-FENG	\$23,577.70	THIRD PARTY SUPPLIERS	\$23,577.70
01/24/17	WIRE	LIN JUNG-FENG	\$23,957.60	THIRD PARTY SUPPLIERS	\$23,957.60
02/13/17	Wire	LIN JUNG-FENG 2553	\$29,567.50	COGS	\$29,567.50
02/22/17	Wire	LIN JUNG-FENG 2553	\$17,214.00	COGS	\$17,214.00
03/01/17	WIRE WD	LIN JUNG-FENG 2553	-\$12,789.50	AP Vendor Paid	\$12,789.50
03/08/17	WIRE WD	LIN JUNG-FENG 2553	-\$22,579.10	AP Vendor Paid	\$22,579.10
03/15/17	WIRE WD	LIN JUNG-FENG 2553	-\$26,421.80	AP Vendor Paid	\$26,421.80
03/23/17	WIRE WD	LIN JUNG-FENG 2553	-\$29,081.80	AP Vendor Paid	\$29,081.80
03/31/17	WIRE WD	LIN JUNG-FENG 2553	-\$24,303.90	AP Vendor Paid	\$24,303.90
05/08/17	Wire	LIN JUNG-FENG 2553	-\$26,699.60	AP Vendor Paid	\$26,699.60
05/12/17	Wire	LIN JUNG-FENG 2553	-\$12,519.00	AP Vendor Paid	\$12,519.00
05/19/17	Wire	LIN JUNG-FENG 2553	-\$24,569.00	AP Vendor Paid	\$24,569.00
05/25/17	Wire	LIN JUNG-FENG 2553	-\$16,467.50	AP Vendor Paid	\$16,467.50
06/07/17	Wire	LIN JUNG-FENG	\$22,945.50	AP Vendor Paid	\$22,945.50
06/09/17	Wire	LIN JUNG-FENG	\$25,628.80	AP Vendor Paid	\$25,628.80
06/14/17	Wire	LIN JUNG-FENG	\$24,820.70	AP Vendor Paid	\$24,820.70
06/22/17	Wire	LIN JUNG-FENG	\$38,516.80	AP Vendor Paid	\$38,516.80
06/30/17	Wire	LIN JUNG-FENG	\$32,593.20	AP Vendor Paid	\$32,593.20
07/11/17	Wire	LIN JUNG-FENG 2553	\$21,693.20	AP Vendor Paid	\$21,693.20
07/14/17	Wire	LIN JUNG-FENG 2553	\$11,829.90	AP Vendor Paid	\$11,829.90
07/19/17	Wire	LIN JUNG-FENG 2553	\$31,223.10	AP Vendor Paid	\$31,223.10
07/28/17	Wire	LIN JUNG-FENG 2553	\$26,369.40	AP Vendor Paid	\$26,369.40
08/14/17	WIRE	LIN JUNG-FENG 2553	\$19,239.30	AP Vendor Paid	\$19,239.30
08/17/17	WIRE	LIN JUNG-FENG 2553	\$25,194.50	AP Vendor Paid	\$25,194.50
08/23/17	WIRE	LIN JUNG-FENG 2553	\$17,585.50	AP Vendor Paid	\$17,585.50
08/23/17	WIRE	LIN JUNG-FENG 2553	\$16,310.70	AP Vendor Paid	\$16,310.70
08/30/17	WIRE	LIN JUNG-FENG 2553	\$17,472.00	AP Vendor Paid	\$17,472.00
09/06/17	Wire	LIN JUNG-FENG	\$35,400.30	AP Vendor Paid	\$35,400.30
09/13/17	Wire	LIN JUNG-FENG	\$12,491.10	AP Vendor Paid	\$12,491.10
09/27/17	Wire	LIN JUNG-	\$32,386.80	AP Vendor Paid	\$32,386.80
10/13/17	DC	LIN JUNG-FENG 2553	\$29,855.00	AP VENDOR PAID	\$29,855.00
10/17/17	DC	LIN JUNG-FENG 2553	\$21,910.90	AP VENDOR PAID	\$21,910.90
10/23/17	DC	LIN JUNG-FENG 2553	\$47,117.60	AP VENDOR PAID	\$47,117.60
11/02/17	WIRE	LIN JUNG-FENG	\$20,018.00	AP VENDOR PAID	\$20,018.00
11/10/17	WIRE	LIN JUNG-FENG	\$16,972.50	AP VENDOR PAID	\$16,972.50
11/16/17	WIRE	LIN JUNG-FENG	\$13,193.10	AP VENDOR PAID	\$13,193.10
11/22/17	WIRE	LIN JUNG-FENG	\$33,148.00	AP VENDOR PAID	\$33,148.00
11/28/17	WIRE	LIN JUNG-FENG	\$15,842.60	AP VENDOR PAID	\$15,842.60
11/30/17	WIRE	LIN JUNG-FENG	\$7,586.90	AP VENDOR PAID	\$7,586.90
12/06/17	Wire	LIN JUNG-FENG	\$23,927.30	AP VENDOR PAID	\$23,927.30
12/14/17	Wire	LIN JUNG-FENG	\$13,479.50	AP VENDOR PAID	\$13,479.50
<b>TOTAL:</b>					<b>\$959,957.40</b>

Actual amount takes all values as positive.

Exhibit P

[Showing all 9 Sierra Mint products are NWTM Products]

Looking at Exhibit D, Sierra Mint "Products" page, Sierra Mint displays 9 products. From top to bottom, left to right:

Sierra Mint: Challenge Coins  
NWTM Name: USS Reagan Oval  
NWTM URL: [https://store.nwtmint.com/product\\_details/1683/USS\\_Reagan\\_Oval/Lapel](https://store.nwtmint.com/product_details/1683/USS_Reagan_Oval/Lapel)

Sierra Mint: Pins  
NWTM Name: Army Lapel Pin  
NWTM URL: [https://store.nwtmint.com/product\\_details/1478/Army\\_Lapel\\_Pin/](https://store.nwtmint.com/product_details/1478/Army_Lapel_Pin/)

Sierra Mint: Keychains  
NWTM Name: IAFF Bronze Antique Key Chain  
NWTM URL: [https://store.nwtmint.com/product\\_details/1075/IAFF\\_Bronze\\_Antique\\_Key\\_Chain/](https://store.nwtmint.com/product_details/1075/IAFF_Bronze_Antique_Key_Chain/)

Sierra Mint: Award  
NWTM Name: Outstanding Volunteer Medal with Neck Ribbon  
NWTM URL: [https://store.nwtmint.com/product\\_details/3698/Outstanding\\_Volunteer\\_Medal\\_with\\_Neck\\_Ribbon/](https://store.nwtmint.com/product_details/3698/Outstanding_Volunteer_Medal_with_Neck_Ribbon/)

Sierra Mint: Dog Tags  
NWTM Name: Navy Brat Dog Tag  
NWTM URL: [https://store.nwtmint.com/product\\_details/2030/Navy\\_Brat\\_Dog\\_Tag/](https://store.nwtmint.com/product_details/2030/Navy_Brat_Dog_Tag/)

Sierra Mint: Coasters  
NWTM Name: Coasters  
NWTM URL: [http://custom.nwtmint.com/products\\_coasters.php](http://custom.nwtmint.com/products_coasters.php)

Sierra Mint: Belt Buckles  
NWTM Name: USS Gonzalez DDG-66 Belt Buckle - Nickel  
NWTM URL: [https://store.nwtmint.com/product\\_details/8883/USS\\_Gonzalez\\_DDG\\_66\\_Belt\\_Buckle\\_Nickel/](https://store.nwtmint.com/product_details/8883/USS_Gonzalez_DDG_66_Belt_Buckle_Nickel/)

Sierra Mint: Bottle Openers  
NWTM Name: Fire Fighter Bottle Opening Dog Tag  
NWTM URL: <https://www.amazon.com/Fire-Fighter-Bottle-Opening-Dog/dp/B00K1TG1U8>

Sierra Mint: Packaging  
NWTM Name 1: Leatherette presentation box for Ronald Reagan 3 inch coin.  
NWTM URL 1: [http://custom.nwtmint.com/modules/products/images/package\\_15\\_large.jpg](http://custom.nwtmint.com/modules/products/images/package_15_large.jpg)  
NWTM Name 2: Red presentation box  
NWTM URL 2: <http://custom.nwtmint.com/products-leatherettes-red.php#start>

In addition, the NWTM "USS Reagan Oval", "IAFF Bronze Antique Key Chain", and "Outstanding Volunteer Medal with Neck Ribbon" products all show that they are made in the USA. To fulfill these, Sierra Mint would require store inventory, or make an inferior product from China using NWTM designs.

EXHIBIT Q

[Copyscape.com results showing 666 words on Sierra Mint 'Humble Beginnings' page match an NWTM webpage]

## COPYSCAPE

This Copyscape comparison is based on a October 29, 2018 snapshot of your page:

<http://sierramint.com/custom-coin-makers-from-humble-beginnings/>

At this moment, the page below has 666 words matching 69% of your page from October 29, 2018:

<https://custom.nwtmint.com/insights-and-ideas/custom-coin-makers-from-humble-beginnings.php>

Highlight matching content on: Found page - My page - See original comparison - Close case - Case summary